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*Attorneys for Joseph P. LaSala and Fred S. Zeidman,
as Co-Trustees of the AremisSoft Liquidating Trust, Plaintiffs*

**UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF NEW JERSEY**

JOSEPH P. LASALA and
FRED S. ZEIDMAN, as CO-
TRUSTEES of the AREMISSOFT
CORPORATION LIQUIDATING
TRUST,

Plaintiffs,

v.

MARFIN POPULAR BANK PUBLIC
COMPANY, LTD.,

Defendants.

Civil Action No.
09-CV-09-CV-00968 (JAP)

**DECLARATION OF HAL M. HIRSCH
IN SUPPORT OF PLAINTIFFS' MOTION FOR LEAVE TO
SUPPLEMENT THEIR CONDITIONAL MOTION FOR
JURISDICTIONAL DISCOVERY**

I, Hal M. Hirsch, hereby declare:

1. I am counsel to Joseph P. LaSala and Fred S. Zeidman, as Co-Trustees of the AremisSoft Corporation Liquidating Trust (“AremisSoft Trust”) who were appointed to this position by Order of the United States District Court for the District of New Jersey. As counsel for the AremisSoft Trust, I have personal knowledge of the matters declared herein. I make this declaration in support of Plaintiffs’ Motion to Supplement Their Conditional Motion for Jurisdictional Discovery.

2. Attached hereto as Exhibit A is a true and accurate copy of a page from AremisSoft Corporation’s “General Ledger-1999” and a page entitled AremisSoft Corporation’s “Trial Balance” from June 30, 2000.

3. Attached hereto as Exhibit B is a true and accurate copy of an opinion letter dated October 25, 1999 from AremisSoft’ Corporation’s then United States counsel, Scott Bartel, given to the Defendant Marfin Popular Bank Public Company, Ltd. (then known as Cyprus Popular Bank) (“Laiki”) in connection with the establishment of Laiki’s banking relationship with AremisSoft Corporation.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on this twenty-third day of September, 2009.

s/ Hal M. Hirsch
HAL M. HIRSCH

EXHIBIT A

AremisSoft Corporation General Ledger-1999					
A/C	Date	Description	Debit	Credit	Balance
1001		F.D Account 015542048872-06 (Bank of Cyprus)			
	21-Oct-99	Trf A/C No.122750	6,000,000.00		
	27-Oct-99	Trf to A/C No.122750		2,800,000.00	
	19-Nov-99	Trf to A/C No.122750		230,000.00	
	25-Nov-99	Trf to A/C No.122750		415,000.00	
	25-Nov-99	Trf to A/C No.22005		15,000.00	
	31-Dec-99	Interest for the deposit.	32,725.00		
		Total	6,032,725.00	3,460,000.00	2,572,725.00
1002		F.D Account 10633050750 (Popular Bank)			
	21-Oct-99	Transfer from A/C 122750	5,000,000.00		
	27-Dec-99	Trf to Bank 122750		2,523,379.00	
	27-Dec-99	Transfer to 122750		11,029.33	
	27-Dec-99	Payment for acquisition		2,466,074.51	
	31-Dec-99	Interest	41,108.13		
		Total	5,041,108.13	6,000,482.84	40,625.22
1003	31-Dec-99	Bank a/c 122750(Bank of Cyprus)	4,997,901.84		
1004	31-Dec-99	Bank a/c 015540008318 (Bank of Cyprus)	131.30		
1005	31-Dec-99	Bank a/c 015502022005		977.05	
		Total	4,998,033.14	977.05	4,997,056.00
1006		Chase Manhattan (Account Number-777-788764)			
	30-Jun-99	Bartel Eng	482,675.32		
	30-Jul-99	Income re-investd	815.61		
	10-Aug-99	Escrow account	500,000.00		
	13-Aug-99	Paid to UK on 13/8/99(155148*1.61)		250,000.00	
	31-Dec-99	Travel		11,075.89	
	31-Dec-99	Hotel		40,747.95	
	31-Dec-99	Investor entertainment		4,173.34	
	31-Dec-99	Directors expenses		143,528.14	
	31-Dec-99	IR/PR-Morgen Walke		65,722.98	
	31-Dec-99	Transfer agent		2,050.00	
	31-Dec-99	Rent for 200 Central Park		50,702.35	
	31-Dec-99	General office expenses		39,374.01	
	31-Dec-99	Directors insurance		87,006.00	
		Total	983,490.93	694,380.66	289,110.22
1007		AremisSoft Escrow account			
	10-Aug-99	Transfer from LK Global(Dr.K)	2,000,000.00		
	10-Aug-99	Transfer to UK(Loan repayment)		7,000,000.00	
	10-Aug-99	Various transfer charges		168.00	
	10-Aug-99	Transfer to AremisIndia		100,000.00	
	10-Aug-99	Aremis New York bank		500,000.00	
	10-Aug-99	Bank of Cyprus		11,650,000.00	
	22-Sep-99	Share issued to Infoquest(1.6*US\$11)	17,600,000.00		
	30-Sep-99	Interest	15,831.19		
	01-Nov-99	Transfer to Bells		198,149.20	
	30-Nov-99	Interest	542.32		
	01-Dec-99	Bells for expenses		39,251.82	
	10-Dec-99	Dividend	15,014.89		
	29-Dec-99	Bells for expenses		37,282.61	
	31-Dec-99	Interest accrued	467.84		
		Total	19,631,856.24	19,524,851.63	107,004.61
1008		AremisSoft Client Trust Account			

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AremisSoft Corporation			
Trial Balance as at 30-06-00			
A/C Code	Description	Debit (US\$)	Credit (US\$)
1000	Cash in hand	835,686	
1001	F.D Account 015542048872-06 (Bank of Cyprus)	7,779,551	
1002	F.D Account 10633050750 (Popular Bank)	40,625	
1003	Bank a/c 122750(Bank of Cyprus)	216	
1004	Bank a/c 015540008318 (Bank of Cyprus)	111	
1005	Banka/c 015502022005	-164	
1006	Chase Manhattan (Account Number-777-788764)	639,110	
1007	Bank of Cyprus (A/C No.015541145432)	121,608	
1008	AremisSoft Escrow account	107,005	
1009	AremisSoft Client Trust Account	1,612	
1010	HSBC Bank Guildford -UK-603-124660-561	84,212	
1011	AremisSoft Cyprus Ltd	238,048	
1012	LK Global Information Systems BV		1,567,785
1013	AremisSoft (India) Pvt.Ltd		1,814,916
1014	Aremissoft UK	461,940	
1015	AremisSoft (E.E.M.E.A) Ltd	12,671,960	
1016	Global Soft.com		237,233
1017	Bank Guarantee	87,012	
1018	Prepayments	0	
1019	Investments	34,683,288	
1020	Property and Equipments	64,553	
1021	Share Capital Account		57,899,130
1022	Accumulated reserve	3,188,278	
1023	Property&Equipments- Accum.Depreciation		1,001
1024	Corporation Tax Payable	158,349	
1025	Bartel Eng a/c		0
1026	Pillsbury, Madison&Sutro		0
1027	Accrued Liability		631,859
1028	Bank charges	3,128	
1029	Interest		270,279
1030	Legal and Audit expenses	160,309	
1031	Miscellaneous expenses	107,593	
1032	Travelling and Accommodation	35,271	
1033	Salary a/c	370,000	
1034	Rent		
1035	India Expenses	271,953	
1036	Depreciation	500	
1037	Telephone/communication	4,452	
1038	Cost of Sales	0	
1039	Sales and Marketing	306,000	
	Grand Total	62,422,202	62,422,202

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EXHIBIT B

ALT085332

SCOTT F. BARTH
DANIEL B. ENG
ROGER D. LYN
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OF COUNSEL
VINCENT D. CARLINO

October 25, 1999

To Cyprus Popular Bank:

Re: AremisSoft Corporation

Dear Sir/Madam:

We are legal counsel to AremisSoft Corporation, a Delaware corporation, and its subsidiaries ("AremisSoft"). In this respect, AremisSoft has asked us to advise you of the following:

1. AremisSoft is a validly organized corporation under the laws of the State of Delaware in the United States of America;
2. On April 22, 1999, AremisSoft listed its Common Stock on the NASDAQ National Market System which is the largest over-the-counter stock market in the United States;
3. As of October 25, 1999, AremisSoft has 15.3 million shares of Common Stock issued and outstanding with a market capitalization value of approximately \$212 million USD based upon the closing share price on the NASDAQ NMS on October 22, 1999.
4. Under the General Corporations Law of the State of Delaware, AremisSoft is authorized and empowered to borrow money in its corporate name and pledge its assets in order to secure any obligation in connection with any borrowing of money.
5. Under the General Corporations Law of the State of Delaware, AremisSoft's Chief Executive Officer, Dr. Lycourgos K. Kyprianou, together with either the Company's Chief Financial Officer, Mr. Michael Tymvios or AremisSoft's Corporate Secretary, Mr. Noel Voice have

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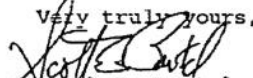
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the corporate authority to bind AremisSoft to contracts for any borrowing and/or pledge of assets to secure such borrowing.

6. Under the General Corporations Law of the State of Delaware, AremisSoft has the corporate authority to borrow money for purposes of transferring the borrowed funds to a subsidiary of AremisSoft as either a loan or as a contribution to the share capital of the subsidiary.

If you should have any questions concerning the foregoing, please do not hesitate to contact me.

Very truly yours,


Scott E. Bartel

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